

**DEPARTMENT OF INSURANCE****STATE OF ARIZONA**

Financial Affairs Division- Tax Unit

2910 North 44th Street, Suite 210

Phoenix, Arizona 85018-7269

Phone: (602) 364-3998

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2005 ANNUAL TAX AND FEES REPORT**DUE MARCH 1, 2006**

This tax report form must be filed by the following types of insurers:

LIFE & DISABILITY INSURER	PROPERTY & CASUALTY INSURER	MORTGAGE GUARANTY INSURER	PREPAID LEGAL INSURER	RISK RETENTION GROUP
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NOTE: HCSO's, Service Corporations and Prepaid Dental Plan Organizations must file tax report Form E-HEALTHORG.

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ORIGINAL REPORT

AMENDED REPORT / REASON _____

Complete Company Name and Home Office Address	State of Incorporation
X _____	X _____
X _____	NAIC Number _____
X _____	NAIC Group Number _____
X _____	Federal I. D. Number _____
Preparer's Name and Title: _____	E-Mail Address: _____
Toll Free or Collect Phone: _____	FAX: _____
Complete Mail Address: _____	

PART C – SUMMARY OF TAXES AND FEES DUE

1) Retaliatory Amount – Foreign or Alien Insurers and Risk Retention Groups Only (Sch-RT, Page 1, column B, line 36, not less than zero)	\$ _____	(Pay Code 04)
2) Premium Tax (Part B, Page 3, Column 1, Line 8a or Column 2, Line 10a - not less than zero)	\$ _____	
3) Certificate of Authority Renewal Fee	Foreign or Alien Risk Retention Group Only – Not applicable	0.00
ENTER ONLY ONE FEE ON LINE A OR LINE B. Failure to pay fee will result in license suspension.	a Domestic STOCK Life/Disability Insurer Only ENTER \$1,500.00	(a) (Pay Code 56)
	b ALL OTHER INSURERS.....MUST ENTER \$135.00	(b) (Pay Code 58)
4) Annual Statement Filing Fee	Foreign or Alien Risk Retention Group Only – Not applicable	0.00
INSURER OTHER THAN RISK RETENTION GROUP MUST ENTER AND PAY THIS FEE	ALL OTHER INSURERS.....MUST ENTER \$300.00	(Pay Code 28)
5) TOTAL DUE March 1 (Sum of lines 1, 2, 3a or b as applicable and 4 as applicable)	\$ _____	

PAYMENT OPTIONS – CHECK ONLY ONE OPTION FOR REMITTANCE OF THE AMOUNT DUE ABOVE:

- ☐ ACH DELIVERY IN ACCORDANCE WITH THE FORMAT AND CONTENT PRESCRIBED IN FORM E-ACH.INSTRUCTION
- ☐ CHECK PAYABLE TO ARIZONA DEPARTMENT OF INSURANCE IS ENCLOSED WITH THIS REPORT.

MAIL THIS REPORT TO:**Attention: TAX UNIT**

ARIZONA DEPARTMENT OF INSURANCE
2910 North 44th Street, Suite 210
Phoenix, Arizona 85018-7269

PREPARER CERTIFICATION	
I certify that I have prepared this report. It is true, complete and correct to the best of my knowledge.	
SIGNATURE OF PREPARER	DATE
NAME AND TITLE TYPED OR PRINTED	

COMPANY OFFICER CERTIFICATION	
I certify that I have examined this report. It is true, complete and correct to the best of my knowledge.	
SIGNATURE OF OFFICER	DATE
NAME AND TITLE TYPED OR PRINTED	

PART A – 2005 ARIZONA PREMIUM TAX COMPUTATION**IMPORTANT! Attach copies of Schedule T and Arizona Business Page from 2005 Annual Statement
INSURERS THAT FILE HEALTH BLANK ALSO ATTACH: PAGE 30 AND SUPP 23 OR SUPP 59**

Total Arizona Premiums includes policy membership, other fees and all other considerations for insurance from all classes of insurance whether designated as a premium or otherwise received on accounts of policies and contracts after deducting applicable cancellations, returned premiums, policy dividends, refunds, savings coupons and other similar returns paid or credited to policyholders and not reapplied as premiums for new, additional or extended insurance.

<u>Life/Disability Insurers</u>		<u>Column 1</u>
1. Arizona Life Premiums from Schedule T	(LI Gross)	\$
Less Deductions:		
a) Paid in cash or left on deposit	(-)	\$
b) Applied to pay renewal premiums (Only if included in line 1)	(-)	\$
c) Other (Describe and document)	(-)	\$
2. Taxable Life Premiums (line 1 minus 1a, 1b, and 1c)	(LI Tax)	\$
3. Tax Rate		<u>2%</u>
4. Life Tax Due (line 2 x line 3)	(LT)	\$
5. Arizona Annuity Considerations from Schedule T	(AN Gross) (AN Tax = 0)	\$
6. Column 4 or Health Sch T, line 3, sum of Columns 3, 4, 5 & 6	(AH Gross)	\$
a) Less: Dividends Paid or Credited on Direct Business	(-)	\$
b) Less: Federal Employee Health Benefit Plan Premiums (See Note 1 below)	(FE Gross) (FE Tax = 0)	(-) \$
c) Less: Exempt Accountable Health Plan Small Group (See Note 2 Below) ATTACH FORM E-AHP	(SG)	(-) \$
d) Less: Other Deductions (Describe and document)	(-)	\$
7. Taxable Accident & Health Premiums (line 6 minus 6a through 6d)	(AH Tax)	\$
8. Tax Rate		<u>2%</u>
9. Accident & Health Tax Due (line 7 x line 8)	(AHT)	\$
10. Add lines 4 and 9 (Carry this Amount to Sch-RT Column C, line 9)	(GT)	\$

A.R.S. § 20-2301 et seq ACCOUNTABLE HEALTH PLAN ACTIVITY IN CALENDAR YEAR 2005		
Complete if claiming Exempt Accountable Health Plan Small Group Premiums in either Column 1, line 6b or Column 2, line 6b on this page.		
1. Number of Health Benefit Plans issued to small employers with 2, but not more than 50 eligible employees	(50P)	#
2. Number of lives covered by the Health Benefits Plan on line 1	(50L)	#

NOTE 1: Exempt Federal Employee Health Benefit Plan premiums **must be reported** in Line 6, Column 1 or Column 2 and deducted in Line 6b of Column 1 or Column 2, respectively.

NOTE 2: THE amount reported in Line 6c, Column 1 or Column 2 must be supported with a completed Form E-AHP.

<u>Property/Casualty; Mortgage Guaranty; Prepaid Legal; Risk Retention Group</u>		<u>Column 2</u>
1. Arizona Workers' Compensation Premiums (AZ State Page 20, line 16, Column 1)	(WC Gross)	\$
Less Deductions:		
a) (Specify)	(-)	\$
2. Taxable Workers' Compensation Premiums (line 1 minus 1a)	(WC TAX)	\$
3. Tax Rate		<u>5.5 %</u>
4. Workers' Compensation Tax Due (line 2 x line 3)		\$
5. Arizona Fire Tax Due from Form Sch-AFP, Line H		\$
6. Arizona Accident & Health Premiums (AZ State Page 20, lines 13 thru 15.7, Col 1)	(AH Gross)	\$
a) Less: Dividends Paid or Credited on Direct Business	(-)	\$
b) Less: Federal Employee Health Benefit Plan Premiums (See Note 1 below)	(FE Gross) (FE Tax = 0)	(-) \$
c) Less: Exempt Accountable Health Plan Small Group (See Note 2 Below) ATTACH FORM E-AHP	(SG)	(-) \$
d) Less: Other Deductions (Describe and document)	(-)	\$
7. Taxable Accident & Health Premiums (line 6 minus 6a through 6d)	(AH Tax)	\$
8. Tax Rate		<u>2%</u>
9. Accident & Health Tax Due (line 7 x line 8)	(AHT)	\$
10. All Other Property & Casualty Premiums (See Note Below)	(PC Gross)	\$
NOTE: Annual Statement Arizona State Page 20, column 1, line 34 plus Finance and Service Charges, minus line 1 above, minus line 6 above, and minus amounts subject to Fire Tax ONLY on line c of Form Sch-AFP. Less deductions, excluding amounts already deducted from Workers' Compensation, Fire, and Accident and Health Premiums above.		
a) Less: FCIC Reinsured Crop Hail (Attach Affidavit)	(FC)	(-) \$
b) Less: Other Deductions (Describe and document)	(-)	\$
11. Taxable Property & Casualty Premiums (line 10 minus 10a and 10b)	(PC TAX)	\$
12. Tax Rate		<u>2%</u>
13. Property & Casualty Tax Due (line 11 x line 12)	(PCT)	\$
14. Additional Vehicle Tax Due from Form Sch-AVP, line G		\$
15. Add lines 4, 5, 9, 13, and 14 (Carry this Amount to Sch-RT Column C, line 9)		\$

PART B - ARIZONA PREMIUM TAXES DUE FOR CALENDAR YEAR 2005

Life/Disability Insurers	Column 1
1. Life Tax from Part A, Page 2, Column 1, line 4	\$
2. Accident & Health Tax from Part A, Page 2, Column 1, line 9	\$
3. Gross Tax Amount (add lines 1 and 2, above)	\$
4. Less Allowable Credits and Offsets:	
a) Total Available Guaranty Fund Offsets (NONE IN 2005) (TGF)	\$ XXXXXXXXXXXXXXXXXXXX
b) Enterprise Zone Credits [ATTACH FORM E-ZONE] (EZC)	\$
c) Military Reuse Zone Credits [ATTACH FORM M-ZONE] (MZC)	\$
d) Domestic Stock Life/Disability ONLY \$567.50 A.R.S. § 20-167(D) (SC)	\$
e) Total Credits and Offsets (add lines 4a through 4d) (TAO)	\$
5. Enter the LESSER amount of line 3 or line 4e (TC)	\$
6. Net Tax Amount: If line 3 is negative , enter the negative amount from line 3 with (-). If line 3 is not negative , enter the result of line 3 minus line 5, but not less than 0. (IB)	\$
2006 Installment Tax Base ⇒	
7. Less: 2005 Installment Taxes Paid (excluding penalty or interest)	
a) March 15, 2005	\$
b) April 15, 2005	\$
c) May 15, 2005	\$
d) June 15, 2005	\$
e) July 15, 2005	\$
f) August 15, 2005	\$
g) Total of lines 7a through 7f (TIP)	\$
8. Enter result of line 6 minus line 7g on line 8a if positive, or on 8b if negative.	
a) Arizona premium tax due -carry to Part C, Page 1, line 2 (NT)	\$
* b) Overpayment of Arizona premium taxes - to be refunded (SR)	\$

Property/Casualty; Mortgage Guaranty; Prepaid Legal; Risk Retention Group	Column 2
1. Arizona Fire Tax from Part A, Page 2, Column 2, line 5 (Code 09)	\$
2. Accident & Health Tax from Part A, Page 2, Column 2, line 9 (Code 07)	\$
3. Property & Casualty Tax from Part A, Page 2, Column 2, line 13 (Code 07)	\$
4. Additional Vehicle Tax from Part A, Page 2, Column 2, line 14 (Code 05)	\$
5. Gross Tax Amount (add lines 1 through 4 above) (GT)	\$
6. Less Allowable Credits and Offsets:	
a) Total Available Guaranty Fund Offsets (NONE IN 2005) (TGF)	\$ XXXXXXXXXXXXXXXXXXXX
b) Enterprise Zone Credits [ATTACH FORM E-ZONE] (EZC)	\$
c) Military Reuse Zone Credits [ATTACH FORM M-ZONE] (MZC)	\$
d) Total Credits and Offsets (add lines 6a through 6c) (TAO)	\$
7. Enter the LESSER amount of line 5 or line 6d (TC)	\$
8. Net Tax Amount: If line 5 is negative , enter the negative amount from line 5 with (-). If line 5 is not negative , enter the result of line 5 minus line 7, but not less than 0. (IB)	\$
2006 Installment Tax Base ⇒	
9. Less: 2005 Installment Taxes Paid (excluding penalty or interest)	
a) March 15, 2005	\$
b) April 15, 2005	\$
c) May 15, 2005	\$
d) June 15, 2005	\$
e) July 15, 2005	\$
f) August 15, 2005	\$
g) Total of lines 9a through 9f (TIP)	\$
10. Enter result of line 8 minus line 9g on line 10a if positive, or on 10b if negative.	
a) Arizona premium tax due -carry to Part C, Page 1, line 2 (NT)	\$
* b) Overpayment of Arizona premium taxes - to be refunded (SR)	\$

* Warning! DO NOT ATTEMPT TO APPLY A PREMIUM TAX OVERPAYMENT TO RETALIATORY TAXES OR ANNUAL FEES DUE WITH THIS REPORT. OVERPAYMENTS WILL BE REFUNDED WITHIN 90 DAYS OF THE DUE DATE OF THIS REPORT. ANNUAL FEES AND RETALIATORY TAX MUST BE PAID WITH THIS RETURN.

ALL FOREIGN AND ALIEN INSURERS MUST COMPLETE RETALIATORY FORM SCH-RT..... THEN CONTINUE TO PART C ON PAGE 1 FOR SUMMARY AND SIGNATURES

PENALTY FOR LATE PAYMENT OF TAX: Late Payment of tax is subject to a civil penalty equal to the greater of \$25 or 5% of the tax paid late, plus interest of 1% per month from the date the tax was due.